Scotland

A Short View of our present Trade and Taxes, compared with what these Taxes may amount to after the Union, even tho our Trade should not augment one Sixpence. With some Reasons why (if we enter in an Union,) our Trade should be under our own Regulations.

IT's acknowledged by all, That Industry at home, and Trade (as the Effect of that Industry) abroad, is that which enriches a Nation. But if either Industry or Trade be overburdened with Taxes, that is, if the native Product of any Country which is the Effect of its Industry, or the Foreign Goods arising from that Industry, have Taxes laid upon them than they are able to bear, or is laid upon such Goods in any other Nation; then that Country who imposes the Taxes, must certainly go to ruine.

Every prudent Nation that desires to thrive and be enriched by Trade, impose small or no Taxes upon it. The *Dutch* notwithstanding of their long continued Wars, keep their Trade free; for they have no Tax on Trade either Outward or Inward, except a small Tax they call *Convey Money*; this makes the Ballance so much on their side, beyond any of their Confederates join'd with them in this long and expensive War.

England before the War had a very small Imposition upon Trade, as will appear by their Book of Rates, in that Branch of their Impositions called *The old Subsidy*, laid on by the Act of Tunnage and Poundage, in the 12th Year of the Reign of *Ch.* 2. whereof the total as by the Minutes of the Treaty, page 156 towards the end, is estimate to be 292139 lib. *Sterling*. But now, by the long and expensive War, their Taxes upon Trade seem to be insuperable; and we see the sad and dismal Effects of these Taxes from

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the vaſt Debts of *England*, acknowledged by themſelves to be near 18 Millions of Pound *Sterling* (tho reckoned by others to be no leſs as 30 Millions) and the continual breaking of their Merchants, which is evident by the numerous Commiſſions of Bankrupt in the publick Gazettes and Prints, never before heard of in that Country while in its flouriſhing State. Theſe I ſay, join'd with the Deficiency of their Fonds thro' the decay of their Trade, may make their Debts perpetual, and thereby inſuperable to themſelves, or others who may be join'd with them.

Our Trade, tho managed with all the Diſadvantages that *Engliſh* Influence could ſuggeſt, yet in ſome meaſure has kept our heads above water: And tho our Taxes be not the 4th part of what is impoſed and exacted in *England*, yet we have complain'd upon them, as heavy; and have either endeavoured Eaſes or Draw-backs, on ſome Branches of Export, that thereby we may be the more encouraged to Trade in theſe Branches with Succeſs.

The Treaty of Union, now before the Parliament, ſeems to be acceptable to a great many there; & it having pleaſed that High Court to agree to an *Incorporate Union*, I found it my Duty to my Country ſo far as I am capable, to lay the preſent ſtate of our Trade before them, that they may fall on ſuch reaſonable Overtures, as preſerve and encourage the Branches of Trade we have, as well as what we are to get by this intended Union; and prevent the diſmal Conſequences that may befal us, if our Taxes prove inſuperable, when it is not in our power to help it.

It's known to moſt of the Trading part of the Nation, that for ſeveral Years Paſt we have been Trading to a Diſadvantage, our Import conſiderably exceeding our Export; but now, when we have got ſome ſmall Encouragements upon ſome Branches of our Export, and begin to reſtrict our Import, our Trade begins to take another Turn; and by a very little further Regulation and Support, we may be put in a better ſtate as formerly, without being obliged to any of our Neighbours, for their pretended valuable Communication of a Plantation Trade.

Our Export, in the worſt year of our Trade, will amount to Two Millions of Scots Money; One Million may ſerve our neceſſary Import, as may be clearly inſtructed by the Cuſtom-Houſe Books; and if we would reſtrict that Branch of our Import, that

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ſerves for nothing ſo much as to increaſe Luxury, then the Ballance would be on our ſide. And its in our own power to advance our Import far above what it preſently is with no loſs, but rather an Advantage in the event to the Government.

By the Minutes of the Treaty p. 155, Our Cuſtoms are reckoned preſently to 28500 lib. *Sterling* as the preſent Tack-duty; and what they may be, is reckoned only to 50000 lib. *Sterling*. This indeed is heavy enough Tax upon our Trade; but if a narrow Enquiry be made, it will be found, that after the Union, tho we have not one Sixpence value of Trade then, more as we have preſently, that (may be) will effectually be 150000 lib. *Sterling*, and may be above 200000 lib.

I cannot diſtinctly ſay, what the Collections have been when the Cuſtoms were in Her Majeſty's hands; but when they were under Tack, I ſhall offer this Abreviate of the Collection at the ſeveral Ports of the Kingdom, for the Cuſtom and Exciſe of the Export and Import the Years 1698, 1699, and 1700, wherein the Bullion is not included.

In the Year 1698, collected for the Duty imported	543150 17 7	619888 06 3	
For the Duty of Goods Exported	76737 08 8		
In the Year 1699 for Import	392727 09 4	448149 03 8	
For Export	55421 14 4		
In the Year 1700 for Import	583095 01 3	632790 05 7	
For Export	59695 04 4		
Total of theſe three Years		1700827 15 6	

By this Computation from a Medium of three Years, its evident, That our Cuſtoms collected over and above the Bullion, and the ordinary Fees paid by the Merchants amount to 47245 lib. 4 ſh. and 3 d. $\frac{1}{2}$ *Sterling*; and the *Engliſh* Duty upon Goods Imported, being more as three times what we preſently pay; the leaſt that can be reckoned from our preſent Trade, tho it ſhould not be increaſt one Sixpence, is 150000 lib. *Sterling per annum*; and how far our Trade is able to ſupport this, is left to any thinking Man to judge.

As we instantly go in to this Tax upon Trade, so we go in to the Excises upon Ale, Beer, Strong-Waters, Malt, Salt, &c.

By the Minutes page 161, our Excise upon Beer and Ale, is acknowledged to be set in Tack for 33500 lib. *Sterling*; and we may easily reckon, that there is collected at least 40000 lib. *Sterling*, which in *Scots* Money is 720000 Merks. Those who have been concerned in the Tack of Excise do reckon, that considering the bad Grain with the good all over head, the *Scots* Imposition of 3 pennies on the Pint, may be equal to two Merks on each Boll of Malt. Hence it appears, that there is Brewed for Retail 360000 Bolls of Malt.

We shall again reckon, that each Boll of Malt over head, will produce as much strong and small Ale, as will pay 6 sh. *sterling* of the *English* Excise; which Sum of 6 sh. *sterling* on each Boll of 360000 will amount to 108000 Pound *sterling* upon that Branch.

In *England* there is an Imposition of 4 sh. *per* Quarter on all Malt at the Mills, which we shall only reckon to be Half-a-Crown on our Boll. We shall again suppose, That the whole Malt in the Kingdom consumed both in publick and private Houses, amounts to 600000 Bolls, which at Half-a-Crown *per* Boll, is 75000 Pound *sterling*.

There is also an Imposition on Salt that is very heavy, and which will fall upon us after 7 Years; and tho the Quantity consumed may be more uncertain than any of the other Fonds, yet we shall reckon 600000 People in *Scotland*, and each Person to consume two Pecks of Salt *per annum*; and this Tax which is 10 d. the *Scots* Peck, will amount to 50000 *lib. sterling*.

Our Land Tax is agreed, when the *English* pay 4 sh. the Pound to be 8 Months Cess, which is 48000 *lib. sterling*.

There is an Excise upon single Brandy of 3 sh. and 8 d. *per English* Gallon, which is 46 lib. 4 sh. *per* Tun. We Import Yearly when Brandy is allowed to be imported, at least 350 Tun; and reckoning this 350 Tun to be all single Brandy, the Excise at 46 lib. 4 sh. *per* Tun, amounts to 16170 Pound.

There is an Excise upon Syder of 12 lib. 10 sh. *per* Tun, upon Spruce Beer of 15 sh. *sterling per* Barrel, upon Mum Beer at 25 sh. the Barrel, as will appear by the Book of Rates in *England*, printed in *Anno* 1702. But whether these be continued or not, or if they

they be augmented or diminiſhed ſince that time, I know not. There was alſo Impoſitions by Exciſe before the Year 1697, upon all ſorts of Wine and Beer-Eager, Mead, Low-Wines of all ſorts, Strong-Waters, Sweets and Leather. And whether theſe be continued or in force, I cannot determine; ſo ſhall leave theſe to be enquired into.

But thoſe Branches that are uncontraverted (altho our Trade ſhould not augment one Shilling, above what is preſently Imported or Exported, and laying aſide the duty of Exciſe upon our own Salt, which falls to be exacted after ſeven years) I ſay the Taxes as above calculat, which we muſt pay after the Union. *viz.*

Impoſitions upon Trade -	150000	Will altogether amount yearly to the Sum of	397170
Beer and Ale - - - -	108000		
Malt - - - -	75000		
Exciſe of Brandy - - -	16170		
Land Tax - - - -	48000		

Let us then conſider out of what Fond this is to be paid, or how this Nation is able to ſupport it: Or if in a very few years, it will not irrecoverably Ruine us, when it is not in our power to help our ſelves.

Our Merchants are the firſt Advancers of the Taxes that are upon Trade, but they are refounded with double Intereſt by the Noblemen and Gentlemen, who for the moſt part conſume all the valuable Goods Imported.

Our Peers and Barons, may eaſily judge, how far they will be able to make any Conſumpt of theſe Goods, or pay what they get, when there is not only Taxes on their Land, but on the Product of their Land, *viz.* their Malt, Beer and Ale.

Our Burgeſſes may ſoon conſider, that when the Peers and Barons have no Money, their Trade muſt decay.

Our Mechanicks will have no difficulty to believe, that if there be no Trade, and no circulation of Money, their beſt Trade will be a Plantation Trade.

And in the laſt place, when our Commons buy ſuch dear Ale, pay ſo much Tax on Salt, have nothing or a very ſmall Price for the Fruit of their Labour; they will never be in a Condition to

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pay their Farms; so in place of Riches, Poverty will soon circulate among us. This every degree of Persons ought seriously to consider, but more especially the Burrows, who will sooneſt find the Stroke, before perhaps they know how to avoid the Blow.

I know, it will be said, That *England* has made great Riches by Trade, and that by this intended Union, we will enjoy the same Advantages of Trade they have, which will evidently enable us to pay all these Taxes. But those, that advance this Topick, should first consider, what Branches of Trade we get from *England* by this intended Union, more as we had formerly, and they will find we get none but the benefit of their Plantation Trade; and that this branch of Trade will ever afford us a Fond to pay all these Taxes, is what I am confident, none will affirm.

We presently Import yearly about 8 or 900000 pound weight of Tobacco; the Duty of this is about Eight Thousand pound Sterling; and if we consume no more at home than this quantity; we pay after the Union, more as Sixteen Thousand pound Sterling of Duty. I shall make a Supposition, That after the Union we shall Import ten times as much as we do presently, and shall again Export it, will the Profits arising from this Branch of Trade answer these Taxes? Sure no Man will pretend it; where then can our Advantage lye? We presently enjoy several Branches of a valuable Trade, and it's in our power to make Regulations, and give such Incouragements as may increase it. We have a freedom of Trade that the *English* cannot take from us, should we then go in to them in their own terms, and bring insupportable Impositions upon our selves, without getting any thing from them, but the empty name of a free Trade with *England*; which I am afrai'd will soon bring us to forget we ever were free born Subjects, and may in end make us glad to Transport our selves and Families to the Plantations, as the last Refuge for our Subsistance.

But in the next place, it may be said, We have the benefit of Draw backs for what we Export, and this is encouraging. But pray let us consider, out of what Fond this Draw back is advanced, Is it not what is paid in by the Customs? If nothing is paid, nothing is got back; So in every view, the Taxes are the same, and yet no further, yea less Incouragement for Trade, than we had formerly.

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There is Erected Companies in *England*, that will restrict the Branches of Trade we presently enjoy: So it's still to be found out where our valuable free Trade is to be sought for. And therefore if ever we expect to thrive, we must have the Benefit of our own Regulations, and be only liable to our own Taxes; for it's better to us to renounce their Plantation Trade, and take us to our present Trade, than be liable to the *English* Debts, or the Regulations of a *British* Parliament.

But say the *English*, If you the *Scots* be not under our Regulations, and liable to the same Taxes on Trade with us, ye will inhaunce all the Trade of *England*; For if ye can sell your Goods cheaper, or furnish your Ships for easier Fraughts as we, then the Trade of *England* is undone.

It does not appear by the Treaty, that *England* has design'd us these Advantages; on the contrary they have left us few Ships with which we can carry on any Trade; and next, they put a Force upon us to Cure and Salt our Beef and Pork, for Victualling our Ships with Foreign Salt; which upon the Matter is a virtual Imbargo upon all our Trade. But tho this were past from, the *English* should consider, That if the Union take effect, we are to begin a Trade, so should have all Encouragements, at least such as they themselves had when they were pretty far advanced in their Trade, *viz.* Easy Taxes.

What is said I hope will put us on our Guard. And if an Union be concluded, that our Trade at least be left under our own Regulations. The Particulars wherein we seem mostly læs'd by the intended Union, are already touch'd in the Considerations upon Trade, printed some days ago; so shall not here repeat them. But if the *English* will not agree to such Regulations of Trade as are there proposed, and what further may be thought proper by the Wisdom of our Parliament; then we should be thinking what to do for our selves. And if Her Majesty will be pleased to allow us for some Years the one half of that *Scots* Revenue she is content to give to *England*, it will set up a valuable Fishery, which in a very little time may make us happy, and put us in a better Condition than we are at present, (or may be by the intended Union) to assist Her Majesty and our Powerful Neighbours in *England* against her and their Enemies.

We have several other Branches of our own Native Product, that may be improven. But there being a little Essay concerning Industry and Trade in the Press, wherein there are some Directions with regard to our Improvements at Home, as well as our Trade Abroad; and some Advantages pointed at, that may be useful to the several Branches thereof; and a short Accounte of the several Countries with whom we can Trade to advantage: I shall not insist further on that Subject. Only least it be thought that I am against all Union, I do sincerely declare, That I ever thought an Union with *England* happy for us, if it could unite us in Affections as well as Trade; Yea I would yield a part of Interest, rather than lose the Opportunity. But to engage with a Nation overburden'd with Debt, and this Debt to be paid by heavy Taxes upon Trade, (which are seldom imposed by a prudent Nation, such as *England* is) where We will be entirely disappointed of the End for which we would unite; and that little Trade, we have, entirely ruined: I am confident it's what the Wisdom of the Honourable and High Court of Parliament will never go in to.

FINIS.

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